

Senate File 2364

S-5217

Amend Senate File 2364 as follows:

1. Page 1, before line 1 by inserting:

<DIVISION I

CHILD ABUSE PREVENTION CHECKOFF>

2. Page 2, line 9, before <Act> by inserting  
<division of this>

3. Page 2, before line 12 by inserting:

<DIVISION

RED CROSS NATURAL DISASTER RELIEF CHECKOFF

Sec. \_\_\_\_\_. **NEW SECTION. 29C.8B American red cross  
natural disaster relief fund for Iowa chapters.**

1. An American red cross natural disaster relief fund for Iowa chapters is created in the office of the treasurer under the control of the homeland security and emergency management division of the department of public defense. The fund is composed of moneys appropriated or available to and obtained or accepted by the treasurer of the state for deposit in the fund. The fund shall include moneys transferred to the fund as provided in section 422.12N, and moneys in the form of a devise, gift, bequest, donation, or federal or other grant intended to be used for the purposes of the fund.

2. Notwithstanding section 12C.7, subsection 2, all interest or earnings on moneys in the fund shall be credited to and remain in the fund. Section 8.33 does not apply to moneys in the fund.

3. Moneys in the fund that are authorized by the division for expenditure are appropriated, and shall be used, for annual distributions to Iowa chapters of the American red cross solely for the purposes of natural disaster relief within the state. Natural disaster relief includes but is not limited to emergency food, shelter, and clothing for victims of a natural disaster.

Sec. \_\_\_\_\_. **NEW SECTION. 422.12N Income tax checkoff  
for American red cross natural disaster relief fund for  
Iowa chapters.**

1. A person who files an individual or a joint income tax return with the department of revenue under section 422.13 may designate one dollar or more to be paid to the American red cross natural disaster relief fund for Iowa chapters as created in section 29C.8B. If the refund due on the return or the payment remitted with the return is insufficient to pay the additional amount designated by the taxpayer to the American red cross natural disaster relief fund for Iowa chapters, the amount designated shall be reduced to the remaining amount of refund or the remaining amount remitted with the return. The designation of a contribution to the

1 American red cross natural disaster relief fund for  
2 Iowa chapters under this section is irrevocable.  
3 2. The director of revenue shall draft the income  
4 tax form to allow the designation of contributions to  
5 the American red cross natural disaster relief fund  
6 for Iowa chapters on the tax return. The department  
7 of revenue, on or before January 31, shall transfer  
8 the total amount designated on the tax return forms  
9 due in the preceding calendar year to the American red  
10 cross natural disaster relief fund for Iowa chapters.  
11 However, before a checkoff pursuant to this section  
12 shall be permitted, all liabilities on the books of  
13 the department of administrative services and accounts  
14 identified as owing under section 8A.504 and the  
15 political contribution allowed under section 68A.601  
16 shall be satisfied.  
17 3. The homeland security and emergency management  
18 division may authorize payment of moneys from the  
19 American red cross natural disaster relief fund for  
20 Iowa chapters in accordance with section 29C.8B.  
21 4. The department of revenue shall adopt rules to  
22 administer this section.  
23 5. This section is subject to repeal under section  
24 422.12E.  
25 Sec. \_\_\_\_\_. RETROACTIVE APPLICABILITY. The section  
26 of this division of this Act enacting section 422.12N  
27 applies retroactively to January 1, 2010, for tax years  
28 beginning on or after that date.>  
29 4. Title page, by striking lines 1 through 3 and  
30 inserting <An Act relating to income tax checkoffs for  
31 the child abuse prevention program fund and for the  
32 American red cross natural disaster relief fund for  
33 Iowa chapters, making an appropriation, and including  
34 retroactive applicability provisions.>

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PAT WARD